**Unit 1 Section 5 Question 52**

**Enter the list of invoices and credit notes below into the sales day book and sales returns day book**.

All transaction values exclude VAT.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Invoice 132 | 3 March | Alfie Arnott | AA01 | £100.00 |
| Invoice 133 | 8 March | Bill Batley | BB03 | £130.00 |
| Invoice 134 | 9 March | Carl Catt | CC02 | £180.00 |
| Credit Note 15 | 13 March | Bill Batley | BB03 | £20.00 |
| Invoice 135 | 15 March | Doug Dappy | DD01 | £215.00 |
| Credit Note 16 | 18 March | Alfie Arnott | AA01 | £25.00 |
|  |  |  |  |  |

**Sales day book**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Invoice number** | **Customer code** | **Customer name** | **Invoice total**  **£** | **VAT**  **£** | **Net**  **£** |
| 3 March | 132 | AA01 | Alfie Arnot | 120.00 | 20.00 | 100.00 |
| 8 March | 133 | BB03 | Bill Batley | 156.00 | 26.00 | 130.00 |
| 9 March | 134 | CC02 | Carl Catt | 216.00 | 36.00 | 180.00 |
| 15 March | 135 | DD01 | Doug Dappy | 258.00 | 43.00 | 215.00 |

**Sales returns day book**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Credit note number** | **Customer code** | **Customer name** | **Credit note**  **total**  **£** | **VAT**  **£** | **Net**  **£** |
| 13 March | 15 | BB03 | Bill Natley | 24.00 | 4.00 | 20.00 |
| 18 March | 16 | AA01 | Alfie Arnot | 30.00 | 5.00 | 25.00 |